

COUNTY OF SAN BERNARDINO SPECIAL DISTRICTS

The 2012-13 Special Districts Recommended Budget covers the period from July 1, 2012 – June 30, 2013. The budgets contained in this workbook are for the Board-governed special districts managed through the Special Districts Department, the San Bernardino County Fire Protection District (County Fire), the Public Works Department (San Bernardino County Flood Control District) and the County Airports Department (CSA 60 – Apple Valley Airport). The budget consisting of the special revenue funds, capital project funds, internal service funds, and enterprise funds has a total appropriation of \$440.8 million. Each department is responsible for operating within their budget and has the authority to spend up to the approved budget.

When developing their individual budgets, each department considers the following mission, vision, and goals of the County of San Bernardino:

Mission Statement

The mission of the government of the County of San Bernardino is to satisfy its customers by providing service that promotes the **health, safety, well-being, and quality of life** of its residents according to the County Charter, general laws, and the will of the people it serves.

Countywide Vision Statement

The following Countywide Vision statement, was adopted on June 30, 2011, by the County Board of Supervisors and SANBAG Board of Directors.

We envision a complete county that capitalizes on the diversity of its people, its geography, and its economy to create a broad range of choices for its residents in how they live, work, and play.

We envision a vibrant economy with a skilled workforce that attracts employers who seize the opportunities presented by the county's unique advantages and provide the jobs that create countywide prosperity.

We envision a sustainable system of high-quality education, community health, public safety, housing, retail, recreation, arts and culture, and infrastructure, in which development complements our natural resources and environment.

We envision a model community which is governed in an open and ethical manner, where great ideas are replicated and brought to scale, and all sectors work collaboratively to reach shared goals.

From our valleys, across our mountains, and into our deserts, we envision a county that is a destination for visitors and a home for anyone seeking a sense of community and the best life has to offer.

The County and SANBAG are now committed to facilitating discussions centered on how each of the ten following core vision elements can be effectively focused to implement the Countywide Vision for a complete community – one that affords all citizens an opportunity for healthy lifestyles, strong public safety and quality amenities. These discussions involve diverse stakeholders representing residents, employers, educators, community and faith-based organizations, and government.

- | | | |
|------------------------|-------------------|-------------------|
| • Jobs and the Economy | • The Environment | • Infrastructure |
| • Education | • Housing | • Image |
| • Healthcare | • Water | • Quality of Life |
| • Public Safety | | |



Employee groups were established to organize internal Vision Element meetings and to develop a Paradigm and Job Statement that would define County government's role in achieving the Countywide Vision. The internal Vision Element meetings were conducted in October and November 2011. On April 10, 2012, the County Board of Supervisors approved the Paradigm and Job Statement. The Paradigm states that the County shall take responsibility for ensuring that efforts to achieve the Countywide Vision will be pursued, and the Job Statement simply states, "Our job is to create a county in which those who reside and invest can prosper and achieve well-being." The first two Regional Implementation Goals developed through the Countywide Vision process focus on cradle-to-career assistance and creating a business-friendly environment. These goals were developed by external Vision Element groups and were jointly adopted by the County Board of Supervisors and the SANBAG Board on May 2, 2012. The Countywide Vision statement, report and related documents are available for review at www.sbcounty.gov/vision.

2012-13 Countywide Goals

- Implement the Countywide Vision
- Create, Maintain, and Grow Jobs and Economic Value in the County
- Improve County Government Operations
- Operate in a Fiscally-Responsible and Business-Like Manner
- Ensure Development of a Well-Planned, Balanced, and Sustainable County
- Maintain Public Safety
- Provide for the Health and Social Services Needs of County Residents
- Pursue County Goals and Objectives by Working with Other Governmental Agencies

The 2012-13 Recommended budget book includes prior year accomplishments, departmental strategic goals, objectives, and performance measures, which demonstrate how departments meet their overall departmental mission as well as the global mission of the County.



BUDGET PLANNING CALENDAR

ONGOING

Policy Direction - The Board of Supervisors provides ongoing policy direction to the Chief Executive Officer.

Significant Budgetary or Programmatic Impacts – Significant budgetary or programmatic changes and potential impacts are immediately communicated to the County Administrative Office and the Board of Supervisors to allow for timely decision-making and policy direction.

Year-End Estimates - Departments provide year-end estimates of revenues and expenditures to Finance and Administration on a monthly basis and any significant changes are addressed timely.

Quarterly Budget Reports - Each quarter the County Administrative Office brings an agenda item to the Board of Supervisors requesting modification to the adopted budget. These quarterly budget adjustments serve as a management tool to help each department assess the current environment, and anticipate and respond appropriately to that environment. In addition, the quarterly budget adjustments provide the Board of Supervisors with the most current information on county department revenues (sources) and appropriation (requirements) with which to base decisions, and serve as a guideline to lead the county in preparing the upcoming budget.

OCTOBER THROUGH DECEMBER

Fee Development – Departments develop their recommended fee changes for the upcoming budget year and submit them to Finance and Administration for review and recommendation to the Chief Executive Officer, and to the Board of Supervisors for final approval. For 2012-13, Finance and Administration required departments to compute their full cost of service, capturing both direct and indirect costs associated with fees. Departments were able to provide an alternate fee amount for the Board of Supervisors, if based on their knowledge, implementation of a full cost fee would not be beneficial.

JANUARY AND FEBRUARY

Five-year Operating Forecast – Finance and Administration develops a five-year operating forecast of financial operations for general fund programs, projecting major revenues (sources) and expenditures (requirements), based on current service levels and expected future changes to those programs or service levels. The analysis includes the identification of trends, significant impacts, and recommendations, which are presented to the Chief Executive Officer for recommendation to the Board of Supervisors for final approval.

Budget Prep System – The in-house budget system is updated for changes in the various Memorandums of Understanding between the county and the various employee representation units.

MARCH AND APRIL

Budget Prep System – The system is opened up for departmental input in preparation of the budget submittal and internal training is conducted for all users of the system.

Strategic Plan – The upcoming five-year strategic plan is developed based on revenue projections and estimates for cost increases of ongoing costs for the five years. This plan includes the allocation of discretionary general funding (net county cost) and provides estimates of any remaining funding or shortfall needed to maintain current services.

Preparation of Recommended Budget – Departments develop their respective recommended budgets and submit them to the Finance and Administration Department for review, and to the Chief Executive Officer for recommendation, and to the Board of Supervisors for final approval. General fund departments must budget within their respective net county cost allocations given to them based on the strategic plan.



MAY AND JUNE

Fee Hearing – The Board of Supervisors conducts a public hearing on the Recommended Fee changes for the upcoming fiscal year. Approved fee changes are included in the Recommended Budget submittals to the Board of Supervisors.

Submission of Recommended Budget – The Recommended Budget Book is finalized and presented to the Board of Supervisors. The County Administrative Office publishes notices and schedules public hearings to discuss the Recommended Budget.

Budget Hearing and Adoption of Adopted Budget – The Board of Supervisors conducts a public hearing on the Recommended Budget. At this time, the Board may modify the Recommended Budget. All Board approved changes are incorporated into the Adopted Budget.

JULY THROUGH SEPTEMBER

Budget Prep System – Finance and Administration makes adopted budget changes to the Budget Prep System for items approved by the Board of Supervisors, including final fund balance adjustments.

Preparation of Adopted Budget Book – The Finance and Administration updates the Recommended Budget Book to reflect adopted changes.

Calendar for the 2012-13 Budget

September 29, 2011	Fee Instructions to Departments
January 16, 2012	Departments Submit Fee Workbooks
March 22, 2012	Budget Preparation System Training
March 23, 2012	Budget Preparation System opened for Departmental Input
April 4, 2012	Budget Instructions to Departments
May 6, 2012	Departments Submit Budget Workbooks
June 5, 2012	Fee Hearing
June 6, 2012	Recommended Budget Delivered to the Board of Supervisors
June 15, 19 and 26, 2012	Budget Hearing and Adoption of 2012-13 Budget
September 2012	Adopted Budget Book Printed



Budget Process

Special Districts has special revenue funds, capital project funds, internal service funds and enterprise funds. All of these funds are restricted to the revenue sources they receive. Each department having these types of funds is responsible for developing its budget based on the revenue (sources) available to them. These sources include projected revenue to be collected in 2012-13 and any revenue not spent and carried forward from prior years (for example, fund balance for special revenue funds). These budgets will be discussed during the Budget Hearing. When the Board of Supervisors approves the adopted budget, they will also approve the necessary fund balance adjustments to special revenue funds to agree to the Auditor-Controller/Treasurer/Tax Collector's actual fund balance.

Amending the Adopted Budget

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the appropriation unit level within budget units for the county. Any increases in appropriation in a budget unit after adoption of the adopted budget will be submitted on a quarterly budget report placed on the agenda of the Board of Supervisors and a four-fifths vote is necessary for approval.

Transfers of appropriation within the same budget unit may be approved by the County Administrative Office or the Board of Supervisors depending upon the appropriation unit. Exceptions are noted below:

Transfer of Salaries and Benefits Appropriation:

- Transfers out funded with discretionary general funding (net county cost) are not allowed.
- Transfers out not funded with discretionary general funding require Board of Supervisors approval and should be included in a quarterly budget report.
- Transfers in from other available appropriation within the budget unit will be required if budgeted salaries and benefits appropriation is inadequate to meet expenditures.

Transfer of Fixed Asset Appropriation:

- Transfers out requires Board of Supervisors approval and should be included in a quarterly budget report.
- Transfers in, less than \$10,000, may be approved by the County Administrative Office.
- Transfers in, greater than \$10,000, requires Board of Supervisors approval and should be included in a quarterly budget report.



BUDGET BOOK FORMAT

Budget units presented in this book are displayed at a fund/department level. Although some departments incorporate additional organizational levels when developing their budgets, the fund/department level of presentation was selected to provide consistency between all budget units. A sample of the departmental budget format is included in this overview.

DEPARTMENT Department Head

The department name and responsible administrator are listed at the top.

MISSION STATEMENT

A clear, concise statement of purpose for the department that focuses on the broad, yet distinct, results the department will achieve.

Photo of
the
Department
Head

ORGANIZATIONAL CHART

Demonstrates the names of key personnel and departmental structure by function, including budgeted staffing counts.

To determine total budgeted staffing, count the values listed in each box.

2010-11 AND 2011-12 ACCOMPLISHMENTS

Significant departmental accomplishments for the last two fiscal years. In the future this will only include the previous fiscal year, but as the Annual Report and Business Plan has been incorporated into the budget document for 2012-13, the 2010-11 accomplishments have not yet been published.

2012-13 GOALS, OBJECTIVES, AND PERFORMANCE MEASURES**GOAL 1:**

Objective:

Measurement

2009-10 Actual	2010-11 Actual	2011-12 Target	2011-12 Estimate	2012-13 Target

The above table describes the department's goals, objectives, and performance measures for the 2012-13 fiscal year, including any status updates if applicable.



SUMMARY OF BUDGET UNITS

	2012-13					
	Appropriation	Revenue	Net County Cost	Fund Balance	Revenue Over/ (Under) Exp	Staffing
<u>Special Revenue Funds</u>						
Name of Special Revenue Fund Budget Unit	0	0		0		0
Name of Special Revenue Fund Budget Unit	0	0		0		0
Total Special Revenue Funds	0	0		0		0
<u>Enterprise Funds</u>						
Name of EF Budget Unit	0	0			0	0
Total Enterprise Funds	0	0			0	0
Total - All Funds	0	0	0	0	0	0

5-YEAR APPROPRIATION TREND

	2008-09	2009-10	2010-11	2011-12	2012-13
Total	0	0	0	0	0

5-YEAR REVENUE TREND

	2008-09	2009-10	2010-11	2011-12	2012-13
Total	0	0	0	0	0

5-YEAR NET COUNTY COST TREND

	2008-09	2009-10	2010-11	2011-12	2012-13
Total	0	0	0	0	0

5-YEAR FUND BALANCE TREND

	2008-09	2009-10	2010-11	2011-12	2012-13
Total	0	0	0	0	0

5-YEAR REVENUE OVER/(UNDER) EXPENSE TREND

	2008-09	2009-10	2010-11	2011-12	2012-13
Total	0	0	0	0	0



The above schedule displays a summary of all departmental budget units including budgeted staffing, and the five-year budget trend for the current year and prior four years including appropriation, revenue, and net county cost, fund balance, or revenue over/(under) expense where applicable.



Name of Budget Unit

The budget unit name is listed at the top, and begins the section on specific budget unit information. Up to this point the data has been departmental.

Budget at a Glance

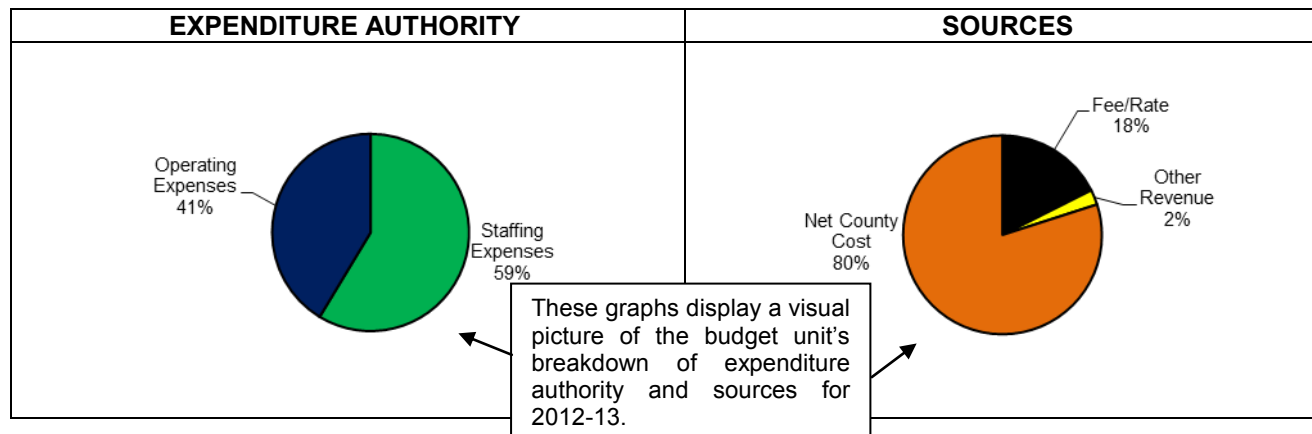
Total Expenditure Authority	\$1,776,092
Total Sources	\$383,750
Net County Cost	\$1,392,342
Total Staff	13
Funded by Net County Cost	78%

DESCRIPTION OF MAJOR SERVICES

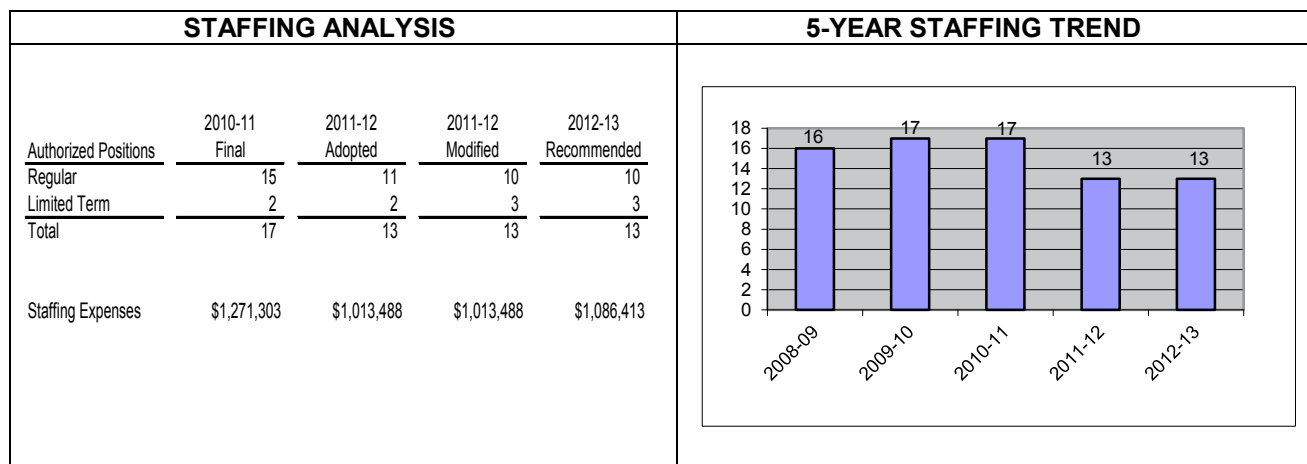
Description of Major Services provides a narrative describing the function and activity of the budget unit.

Budget at a Glance lists the budget unit's 2012-13 expenditure authority, sources (including reimbursements), total budgeted staffing, and percentage of net county cost, if any.

2012-13 BUDGET



BUDGETED STAFFING



The first graph displays the budget unit's current staffing trend, including regular and limited term positions and associated staffing expenses for the current and two prior fiscal years.

The second graph displays a visual picture of the budget unit's five-year budgeted staffing trend for the current year and prior four years.



ANALYSIS OF 2012-13 BUDGET

The header shows which budget unit you are looking at and lists the Function and Activity per state guidelines.

GROUP:	-	BUDGET UNIT:	-
DEPARTMENT:	-	FUNCTION:	-
FUND:	-	ACTIVITY:	-

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Estimate	2011-12 Modified Budget	2012-13 Recommended Budget	Change From 2011-12 Modified Budget
Appropriation							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	0	0	0	0	0	0	0
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	0	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	0	0	0	0	0	0
Departmental Revenue							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	0	0	0	0	0	0	0
Net County Cost	0	0	0	0	0	0	0
Budgeted Staffing					0	0	0

BUDGET CHANGES AND OPERATIONAL IMPACT

← This narrative section briefly describes any major budget unit changes and highlights the 2012-13 budget by appropriation and departmental revenue line item, including significant changes from the prior year current budget.

DETAIL OF 2012-13 RECOMMENDED BUDGET

← ***This section is new for 2012-13 and only applies to funds that have been consolidated for presentation purposes*** (i.e. Assessor/Recorder/County Clerk Recorder Special Revenue Funds, Human Services Subsistence funds, etc.) This section depicts the budget detail of each individual budget unit for 2012-13, including staffing, appropriation, revenue, net county cost, fund balance, and revenue over/(under) expense, where applicable; and also includes a description of major programmatic changes, expenditures and revenues (sources).

MAJOR EXPENDITURES AND REVENUE IN 2012-13 RECOMMENDED BUDGET

← This narrative section briefly describes significant budgeted expenditures and revenue included within the Departments' recommended budget.

STAFFING CHANGES AND OPERATIONAL IMPACT

← This narrative section briefly highlights budgeted staffing changes and operational impacts for 2012-13, including significant changes from the prior year budgeted staffing.



2012-13 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Administration/Special Projects/Environnn	4	0	4	4	0	0	4
Agenda Process	3	0	3	3	0	0	3
Assessment Appeals	2	3	5	5	0	0	5
Business License/Form 700	1	0	1	1	0	0	1
Total	10	3	13	13	0	0	13

Administration/Special Projects/Environmental Notices	Agenda Process	Assessment Appeals
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Clerk of the Board of Supervisors	2 Senior Board Services Specialists	1 Board Services Technician
1 Chief Deputy Clerk of the Board	1 Board Services Specialist	1 Board Services Specialist
1 Board Services Supervisor	3 Total	3 Assessment Appeals Processors
1 Executive Secretary III		5 Total
4 Total		
Business License/Form 700		
<u>Classification</u>		
1 Board Services Specialist		
1 Total		



The 2012-13 Position Summary above displays regular and limited term positions by division within the budget unit; including details regarding if the positions are filled, vacant, or new (as of May 6, 2011 when budget workbooks were submitted). It also provides classification detail and position counts for 2012-13 budgeted staffing.

